Entered on Docket
October 13, 2015
EDWARD J. EMMONS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA



The following constitutes the order of the court. Signed October 9, 2015

William J. Lafferty, III U.S. Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

In re | Case No.: 13-46565

Defendants.

Kelly Crist Boyles, Chapter 7

Plaintiff, | Adv. No: 14-04110

Internal Revenue Service, Date: Oct. 14, 2015

Time: 10:30 a.m.

Crtrm.: 220

MEMORANDUM REGARDING APPEARANCE AT STATUS CONFERENCE

The above-captioned adversary proceeding was filed on August 13, 2014 (doc. 1). This adversary proceeding presents a novel issue of law that is currently the subject of a 9th Circuit Court of Appeals case (Martin Smith v. Internal Revenue Service, case no. 14-15867)(the "9th Circuit Case"). On September 23, 2014, Plaintiff Boyles and Defendant Internal Revenue Service (together, the "Parties") stipulated to stay litigation until the resolution of the 9th Circuit Case. As of the date of this Memorandum, the 9th Circuit Case is still

pending. Therefore, Plaintiff requests a continuance of the status conference currently scheduled for October 14, 2015 at 10:30 a.m. in courtroom 220 of the Bankruptcy Court located at 1300 Clay Street, Oakland, CA 94612.

Although the Court believes that a liberal continuance of the status conference might be appropriate, under the circumstances it is REQUIRED that the Parties appear, either in person or telephonically, at the currently-scheduled status conference.

END OF MEMORANDUM

COURT SERVICE LIST

All Parties.